

Author: Runner, et al. Analyst: Anne Mazur Bill Number: SB 236

Related Bills: Not Applicable Telephone: 845-5404 Amended Date: April 19, 2007

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Legislative Intent To Enact Legislation In Order To Improve Access & Affordability To Health Care For Californians

- ☒ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL – No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended \_\_\_\_\_ still applies.
- ☐ MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.
- ☐ See Comments below
- ☒ OTHER – See comments below.

### COMMENTS:

This bill expresses the legislature's intent to enact the Cal CARE program to improve access to health care services for California residents. The bill would also state the intent of the Legislature to enact numerous legislative changes to improve access to and affordability of health care for Californians. Of interest to the department, such changes would include, but are not limited to, the following:

- Provide a partial tax credit to providers for the cost of providing care to the uninsured.
- Conform to federal law with respect to Health Savings Accounts (HSAs).
- Provide a tax credit to employers that contribute to their employees' HSAs.
- Provide a tax credit to hospitals, physicians, and surgeons that purchase cost-saving and quality improving technologies, such as electronic medical records and telemedicine.
- Require the California Public Employees' Retirement System to offer HSAs to state employees.
- Encourage employers to offer their employees Internal Revenue Code section 125 plans.

As intent language, this bill would not impact the department's programs and operations or state income tax revenue.

Board Position:	Franchise Tax Board Staff	Date
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